

Audit Committee

Report on the Estimate of the Northern Ireland Audit Office 2014-15

**Together with the Minutes of Proceedings of the Committee and
other Evidence Considered by the Committee Relating to the Report**

**Ordered by the Audit Committee to be printed on 25 March 2014
Report: NIA 167/11-15 Audit Committee**

Committee Powers and Membership

1. The Audit Committee is a Standing Committee of the Northern Ireland Assembly established in accordance with paragraph 10 of Strand One of the Belfast Agreement and under Assembly Standing Order No. 58. The Committee has 5 members including a Chairperson and Deputy Chairperson and a quorum of 2.
2. The Committee:
 - Exercises the functions mentioned in Section 66(1) of the Northern Ireland Act 1998. The Committee therefore agrees, in place of the Department of Finance and Personnel, the estimates of the Northern Ireland Audit Office and lays them before the Assembly; and
 - Is responsible for tabling any motion for a resolution of the Assembly relating to the salary payable under Article 4(1) of the Audit (Northern Ireland) Order 1987 to the holder of the office of the Comptroller and Auditor General.
3. The Chairperson of the Audit Committee also has a lead role in the recruitment of the Comptroller and Auditor General.
4. The membership of the Committee is as follows:

Mr Danny Kinahan (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Mr Dominic Bradley¹
Ms Anna Lo
Ms Michaela Boyle²

1 Mr Dominic Bradley replaced Miss Margaret Ritchie with effect from 23rd April 2012

2 Ms Michaela Boyle replaced Mr Paul Maskey with effect from 17th September 2012

Table of Contents

| | |
|--|----|
| Report | 1 |
| Annex A | |
| Northern Ireland Audit Office Estimate 2014-15 | 7 |
| Appendix 1 | |
| Other Evidence considered by the Committee | 21 |
| Appendix 2 | |
| Minutes of Proceedings | 25 |

Report on the Estimate of the Northern Ireland Audit Office 2014-15

Introduction

1. Article 6(2) of the Audit (Northern Ireland) Order 1987 provides for the Comptroller and Auditor General (C&AG) to prepare for each financial year an estimate of the use of resources by the Northern Ireland Audit Office (NIAO).
2. Section 66 of the Northern Ireland Act 1998, and Standing Order 58 (1), provide for the Assembly's Audit Committee (in place of the Department of Finance and Personnel (DFP)) to lay that estimate before the Assembly. The Committee may agree modifications to the estimate with the C&AG before it is laid before the Assembly. In carrying out this function the Committee has regard to the advice of the Assembly's Public Accounts Committee (PAC) and DFP.
3. This report sets out the agreed estimate for 2014-15.

Background to the current estimate

4. In December 2010 the previous Audit Committee looked ahead to the financial savings that would need to be made right across the public sector during the budget period 2011-12 to 2014-15. The Committee recognised the reduction in the levels of funding available from within the Northern Ireland Executive's Departmental Expenditure Limit over the budget period and concluded that it was important that the NIAO should make a significant contribution to reducing its own expenditure during this time. It was the Committee's view that this was significant not only in terms of reducing costs to the public purse, but also in terms of demonstrating that the NIAO was willing and ready to bear its fair share of the savings that needed to be made.
5. The Committee discussed with the C&AG the potential for efficiency savings to be made by the NIAO and agreed that during this budget period it should reduce its net resource requirement by 10% in cash terms from its 2010-11 baseline. The Committee also agreed, however, that while it was important that the maximum level of practicable savings should be made it was just as important to ensure that the NIAO had the resources necessary in order to carry out its role effectively. The Committee therefore confirmed that it would not agree a reduction in the funding for the NIAO that would prevent it from fully carrying out its crucial role.
6. In each financial year since then the NIAO has reduced its net resource requirement. Three years into the four year budget period (2013-14) and the NIAO's net resource requirement had reduced by 11.4% from the 2010-11 position (from £9.397 million to £8.327 million).
7. The financial year which the estimate in this report addresses, 2014-15, is the final year of this four budget period.

The estimate for 2014-15

8. In advance of considering the annual estimate, the Audit Committee meets to consider a draft corporate plan for the NIAO. The draft plan is prepared by the C&AG and it sets out the NIAO's key strategic aims for the next three year period; how the NIAO propose to deliver these aims; the resources that are required by the NIAO to do so; and their key performance measures.
9. The draft corporate plan is an important document for the Audit Committee as it provides the necessary background and context to enable the estimate to be agreed. Given the

significance of the corporate plan, the Audit Committee also seeks the views of both the PAC and DFP in relation to it.

10. The C&AG prepared a draft corporate plan for the period 2014-15 to 2016-17 and presented this plan to the Audit Committee at its meeting on 10 December 2013. The plan set out the NIAO's key strategic aims along with the activities and associated targets that will be used to measure performance.
11. The plan also set out the resources that would be required by the NIAO over this period and how those resources would be used. These details are set out in the tables below.

Proposed Resource Requirement

| | Plan Period | | | | | |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------|------------------------------|------------------------------|
| | 2011-12 Main Estimate £'000 | 2012-13 Main Estimate £'000 | 2013-14 Main Estimate £'000 | 2014-15 Forecast £'000 | 2015-16 Forecast £'000 | 2016-17 Forecast £'000 |
| Net Resource Requirement | 8,542 | 8,414 | 8,327 | 8,200 | 8,060 | 7,880 |
| Increase/(Decrease) in cash terms | | -1.5% | -1.0% | -1.5% | -1.7% | -2.2% |
| GDP deflator | | 1.77 | 2.3 | 1.9 | 1.8 | 1.7 |
| Increase/(Decrease) in real terms | | -3.2% | -3.3% | -3.4% | -3.4% | -3.9% |

Proposed Use of Resources:

| | Plan Period | | | |
|----------------------------|-----------------------------------|------------------------------|------------------------------|------------------------------|
| | 2013-14 Main Estimate £'000 | 2014-15 Forecast £'000 | 2015-16 Forecast £'000 | 2016-17 Forecast £'000 |
| Staff | 7,511 | 7,441 | 7,404 | 7,485 |
| Staff (Temporary) | 90 | 220 | 220 | 220 |
| Consultancy | 45 | 45 | 45 | 45 |
| Contracted out audit | 1,317 | 1,332 | 1,281 | 1,281 |
| General Expenditure* | 1,484 | 1,785 | 1,496 | 1,797 |
| Gross resource requirement | 10,447 | 10,823 | 10,446 | 10,828 |
| Income | (2,120) | (2,623) | (2,386) | (2,948) |
| Net resource requirement | 8,327 | 8,200 | 8,060 | 7,880 |

12. The Audit Committee considered the draft corporate plan and questioned the C&AG and NIAO staff on it. The Committee was satisfied that the draft plan provided for the NIAO to continue to hold the public sector to account for its spending through its core activities of the financial audit of central and local government bodies and the provision of value for money reports for the consideration of the Assembly.
13. The Committee also considered the proposed resource requirement in the draft plan. The Committee noted that the NIAO's net resource requirement for 2014-15 in the draft plan

represented a cash terms reduction of 12.7% from its 2010-11 net resource requirement of £9.397 million. This exceeds the 10% reduction target agreed for the NIAO over the budget period 2011-12 to 2014-15.

14. The Committee also noted the anticipated further reductions in the NIAO's net resource requirement: 1.7% in 2015-16 and then a further 2.2% in 2016-17. If realised these reductions would represent a cash terms reduction of 16.1% from the 2010-11 baseline.
15. The Committee sought reassurance from the C&AG that the proposed savings represented the maximum reduction that could be made by the NIAO whilst still maintaining the same quality and breadth of service to the Assembly that has been offered in recent years.
16. Having received this reassurance, the Committee agreed that it was content with the draft corporate plan. The agreed plan is being published separately by the NIAO, with a foreword from the Chairperson of the Audit Committee endorsing the plan on behalf of the Committee.
17. Further to the corporate plan being agreed, the C&AG has prepared his estimate of the use of resources by the NIAO for 2014-15. The estimate is attached at **Annex A** and is consistent with the figures set out in the agreed corporate plan. The 2014-15 estimate therefore provides for a decrease in the net resource requirement of 1.5% in cash terms from the estimate for 2013-14 (£8.2 million compared to £8.327 million).
18. The estimate provides for expenditure by the NIAO *"on providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud."* This covers the full scope of the work set out in the NIAO's Corporate Plan.
19. As usual, advice was sought from both the PAC and DFP on the estimate. Their responses are included at **Appendix 1**. Both PAC and DFP informed the Committee that they were content with the estimate.
20. The Audit Committee met on 25 March 2014 when it considered the estimate prepared by the C&AG, the advice of the PAC and the advice of DFP. The Committee noted that the estimate produced by the C&AG was consistent with the figures set out in the NIAO's corporate plan. After having questioned the C&AG and NIAO staff about the estimate, and after having had regard to the advice of both the PAC and DFP, the Committee agreed the estimate at **Annex A** without modification.
21. The publication of this report gives effect to the Committee's function of laying the estimate before the Assembly. The Audit Committee will forward the estimate to DFP so that it can be included with the main estimates, together with the budget no 2 bill, which is generally introduced to the Assembly before the summer recess.



Northern Ireland
Assembly

Annex A

Northern Ireland Audit Office Estimate 2014-15

Northern Ireland Audit Office - Estimate For 2014-15

Memorandum

1. Responsibility for the agreement of the Northern Ireland Audit Office's Estimate lies with the Audit Committee of the Northern Ireland Assembly. Under the Northern Ireland Act 1998 before considering the Office's estimate the Audit Committee must have regard to the advice of the Public Accounts Committee and the Department of Finance and Personnel.
2. The proposed Estimate, which has been prepared in accordance with current DFP guidance, is attached.
3. The key figures in the Estimate are unchanged from those in the Corporate Plan 2014-15 to 2016-17 that was considered by the Public Accounts Committee on 4 December 2013 and by the Audit Committee on 10 December 2013.
4. The key figures in the estimate for 2014-15 are:
 - the net resource requirement of £8,200,000;
 - a proposed capital expenditure figure of £40,000; and
 - a net cash requirement of £8,637,000 which is a projection of the cash we need in 2014-15. This figure is based on the two figures above but adjusted to remove any non-cash movements.

NORTHERN IRELAND AUDIT OFFICE

Introduction

1. This Estimate provides for expenditure by the Northern Ireland Audit Office on providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.

Main Estimate, 2014-15, NIAO

NORTHERN IRELAND AUDIT OFFICE

Part I

£

RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.

Net Resource Requirement 8,200,000

Net Cash Requirement 8,637,000

Amounts required in the year ending 31 March 2015 for use by the Northern Ireland Audit Office on:

RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud:

providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud; administration; related services; and associated non-cash items.

The **Comptroller and Auditor General for Northern Ireland** will account for this Estimate.

| | Net Total | Allocated in Vote on Account | £ Balance to Complete |
|-----------------------------|------------------|------------------------------------|-----------------------------|
| RfR A: | 8,200,000 | 3,747,000 | 4,453,000 |
| Net Cash Requirement | 8,637,000 | 3,841,000 | 4,796,000 |

Main Estimate, 2014-15, NIAO

Part II Subhead detail including resource to cash reconciliation

£'000

| | 2014-15 | | | | | | Capital | | 2013-14 | 2012-13 |
|---|-----------|---------------|--------|-------------|--------------------|-----------|---------|----------------------------------|---------------------|---------------------|
| | Resources | | | | | | | | Provision | Outturn |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | Admin | Other Current | Grants | Gross Total | Accruing Resources | Net Total | Capital | Non-operating Accruing Resources | Net Total Resources | Net Total Resources |
| RFR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud. | | | | | | | | | | |
| Departmental Expenditure in DEL: | | | | | | | | | | |
| A-1: Administration | - | 10,820 | - | 10,820 | 2,623 | 8,197 | 40 | - | 8,046 | 7,933 |
| Annually Managed Expenditure (AME): | | | | | | | | | | |
| A-2: Provisions | - | - | - | - | - | - | - | - | 104 | 159 |
| Non-Budget: | | | | | | | | | | |
| A-3: Notional Charges | - | 3 | - | 3 | - | 3 | - | - | 177 | 1 |
| Total: | - | 10,823 | - | 10,823 | 2,623 | 8,200 | 40 | - | 8,327 | 8,093 |

| Resource to Cash Reconciliation | | | £'000 |
|---|-------------------|-------------------|-----------------|
| | 2014-15 Provision | 2013-14 Provision | 2012-13 Outturn |
| Total Net Resources | 8,200 | 8,327 | 8,093 |
| Capital Items | | | |
| Capital | 40 | 160 | 95 |
| Total net capital | 40 | 160 | 95 |
| Accruals to cash adjustments | | | |
| Depreciation | -170 | -240 | -388 |
| New provisions and adjustments to previous provisions | - | -104 | -159 |
| Notional charges | -3 | -177 | -1 |
| Movement in working capital | 500 | 500 | 571 |
| Use of provisions | 70 | 69 | 19 |
| Total accruals to cash adjustments | 397 | 48 | 42 |
| Net Cash Required | 8,637 | 8,535 | 8,230 |

Main Estimate, 2014-15, NIAO

Part III Extra Receipts payable to the Consolidated Fund

£'000

In addition to Accruing Resources, the following income and receipts relate to this Office and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

| | 2014-15 | | 2013-14 | | 2012-13 | |
|---|------------------|------------------------|------------------|------------------------|----------------|------------------------|
| | Provision | | Provision | | Outturn | |
| | Income | <i>Receipts</i> | Income | <i>Receipts</i> | Income | <i>Receipts</i> |
| Excess operating Accruing Resources | - | - | - | - | 99 | <i>383</i> |
| Operating income not classified as Accruing Resources | - | - | - | - | 1 | <i>1</i> |
| Non operating income not classified as Accruing Resources | - | - | - | - | 7 | <i>-</i> |
| Total: | - | - | - | - | 107 | <i>384</i> |

Main Estimate, 2014-15, NIAO

Forecast Statement of Comprehensive Net Expenditure **£'000**

| | 2014-15 Provision | 2013-14 Provision | 2012-13 Outturn |
|---------------------------------------|----------------------|----------------------|--------------------|
| Net Administration Costs | | | |
| Request for Resources A | 8,393 | 8,520 | 8,185 |
| Total Net Administration Costs | 8,393 | 8,520 | 8,185 |
| | | | |
| NET OPERATING COST | 8,393 | 8,520 | 8,185 |
| NET RESOURCE REQUIREMENT | 8,200 | 8,327 | 8,093 |
| RESOURCE BUDGET | 8,390 | 8,343 | 8,185 |

Main Estimate, 2014-15, NIAO

Reconciliation of resource expenditure between Estimates, Accounts and Budgets **£'000**

| | 2014-15 Provision | 2013-14 Provision | 2012-13 Outturn |
|---|----------------------|----------------------|--------------------|
| Net Resource Requirement (Estimates) | 8,200 | 8,327 | 8,093 |
| <i>Adjustments:</i> | | | |
| Consolidated Fund Standing Services | 193 | 193 | 192 |
| Consolidated Fund Extra Receipts (CFERs) in the FSCNE | - | - | -100 |
| Net Operating Cost (Accounts) | 8,393 | 8,520 | 8,185 |
| <i>Adjustments to remove:</i> | | | |
| Voted resource expenditure outside the budget | -3 | -177 | -1 |
| Other Consolidated Fund Extra Receipts | - | - | 1 |
| Resource Budget | 8,390 | 8,343 | 8,185 |
| <i>Of which:</i> | | | |
| Departmental Expenditure Limit (DEL) | 8,460 | 8,308 | 8,045 |
| Annually Managed Expenditure (AME) | -70 | 35 | 140 |

Main Estimate, 2014-15, NIAO

Reconciliation of capital expenditure between Estimates, Accounts and Budgets **£'000**

| | 2014-15 Provision | 2013-14 Provision | 2012-13 Outturn |
|--------------------------------------|----------------------|----------------------|--------------------|
| Net Capital (Estimates) | 40 | 160 | 95 |
| Capital Budget | 40 | 160 | 95 |
| <i>Of which:</i> | | | |
| Departmental Expenditure Limit (DEL) | 40 | 160 | 95 |
| Annually Managed Expenditure (AME) | - | - | - |

Main Estimate, 2014-15, NIAO

Accruing Resources Analysis

£'000

Detail

| | 2014-15 Provision | | 2013-14 Provision | | 2012-13 Outturn | |
|---|----------------------|---------------------------|----------------------|---------------------------|--------------------|---------------------------|
| | Operating ARs | Non - operating ARs | Operating ARs | Non - operating ARs | Operating ARs | Non - operating ARs |
| RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud. | | | | | | |
| Administration | 2,623 | - | 2,215 | - | 2,559 | - |
| Total for RfR A: | *2,623 | - | 2,215 | - | 2,559 | - |

* Amount that may be applied as accruing resources arising from receipts from bodies in respect of audit services tendered and income from the National Audit Office in respect of work carried out on behalf of their Comptroller and Auditor General; fees received in respect of data matching exercises; recoupment of salaries and associated costs for seconded staff.

Main Estimate, 2014-15, NIAO

Notional Charges in Non-Budget

£'000

| 2014-15 | | | | | | | | 2013-14 Provision | 2012-13 Outturn |
|--|------------------|--------|-------------|-----------------------|-----------|---------|---|------------------------|------------------------|
| Resources | | | | | | Capital | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Admin | Other Current | Grants | Gross Total | Accruing Resources | Net Total | Capital | Non - operating Accruing Resources | Net Total Resources | Net Total Resources |
| RfR A: Notional Charges in Non-Budget | | | | | | | | | |
| Administration | - | 3 | - | 3 | - | 3 | - | 177 | 1 |
| Total RfR A: | - | 3 | - | 3 | - | 3 | - | 177 | 1 |
| Total Notional Charges: | | | | | | | | | |
| | - | 3 | - | 3 | - | 3 | - | 177 | 1 |

Notional Charges Analysis

£'000

| | 2014-15 Provision | 2013-14 Provision | 2012-13 Outturn |
|--------------------------------|---|----------------------|--------------------|
| RfR A: | Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud. | | |
| Departmental Solicitors Office | 2 | 9 | 1 |
| Land and Property Services | 1 | 1 | - |
| IT Assist | - | 167 | - |
| Total RfR A: | 3 | 177 | 1 |
| Total Notional Charges: | 3 | 177 | 1 |

Main Estimate, 2014-15, NIAO

Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

Detail

In addition to Accruing Resources the following income and receipts relate to the NIAO and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

| | 2014-15 Provision | | 2013-14 Provision | | 2012-13 Outturn | |
|---|----------------------|-----------------|----------------------|-----------------|--------------------|-----------------|
| | Income | <i>Receipts</i> | Income | <i>Receipts</i> | Income | <i>Receipts</i> |
| Excess operating Accruing Resources | - | - | - | - | 99 | 383 |
| Operating income not classified as Accruing Resources | - | - | - | - | 1 | 1 |
| Non-operating income not classified as Accruing Resources | - | - | - | - | 7 | - |
| Total: | - | - | - | - | 107 | 384 |

Main Estimate, 2014-15, NIAO

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly, as Accounting Officer for the Northern Ireland Audit Office with responsibility for preparing the Office's Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the Northern Ireland Audit Office, are set out in Managing Public Money Northern Ireland.

Notes to the Estimate:

1. The provision sought for 2014-15 is 1.5% lower than the final net provision for 2013-14.



Northern Ireland
Assembly

Appendix 1

Other Evidence Considered by the Committee

DFP advice on NIAO Estimate



Public Spending Directorate
Supply
Rathgael House, Bangor BT19 7NA

Paul Gill
Clerk to the Audit Committee,
Parliament Buildings,
Stormont,
Belfast
BT4 3XX

XX March 2014

Dear Paul

NIAO Main Estimate 2014-15

On 6 March 2014, the NIAO has provided DFP with a copy of the NIAO Main Estimate for 2014-15. As you will be aware, under the Northern Ireland Act (1998) the Audit Committee must, when considering the approval of this Estimate, have regard to the advice of the DFP. I have therefore set out some comments below.

The resource balance to complete being sought is £4,453,000 giving a net resource requirement of £8,200,000 being sought in this Estimate; and the cash balance to complete being sought is £4,796,000 giving a net cash requirement of £8,637,000 being sought in this Estimate.

The NIAO has provided DFP with a reconciliation of the June Monitoring transactions that need to be done to reflect the Budget 2014-15 opening position. As such I can confirm that DFP is content with the Estimate provided.

On this issue the Audit Committee should note, that it is anticipated that Departments will be expected to provide additional savings during 2014-15. These savings are required due to the financial pressures faced by the NI Block, including the penalties that are being imposed by HMT due to the lack of progress on welfare reform, within Northern Ireland. It therefore is expected that Departments will have to find additional savings of 1.5% during 2014-15. As such it should be expected that the NIAO should play its part in realising these additional savings.

I hope you find this helpful.

Yours sincerely,

Maryann Smith

cc

John McKibbin
Andrew Allen
Ian Fleming
Richard Carson

Advice from PAC on NIAO Estimate

Public Accounts Committee

Room 371
Parliament Buildings

Tel: +44 (0) 28 90521208

Fax: +44 (0) 28 90520366

Email : pac.committee@niassembly.gov.uk

From: Lucia Wilson
Clerk to the Public Accounts Committee

To: Paul Gill
Clerk to the Audit Committee

Date: 14 March 2014

Subject: PAC consideration of NIAO Estimate 2014-2015

At its meeting on 12 March 2014, the Public Accounts Committee considered the enclosed correspondence from the Audit Office detailing its forecasted outturn for capital expenditure for 2014-15.

The Committee was content with the estimate and agreed to refer it to the Audit Committee for information and consideration.

With kind regards,

Lucia Wilson
Committee Clerk



Northern Ireland
Assembly

Appendix 2

Minutes of Proceedings

Tuesday, 10 December 2013

Room 21, Parliament Buildings

Present: Mr Danny Kinahan (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Mr Dominic Bradley

In Attendance: Mr Paul Gill (Assembly Clerk)
Mr Conal O'Hare (Assembly Research)
Ms Hilary Bogle (Assistant Clerk)
Mr Jonathan Watson (Clerical Supervisor)

Apologies: Ms Michaela Boyle
Ms Anna Lo

3.40pm The meeting commenced in open session.

5. Consideration of the draft Northern Ireland Audit Office (NIAO) Corporate Plan 2014-2015 to 2016-2017

Members noted the Clerk's paper; the draft NIAO Corporate Plan 2014-2015 to 2016-2017; the research paper on the NIAO's proposed resource requirements; advice from the Public Accounts Committee; and advice from the Department of Finance and Personnel (DFP).

The Chairperson welcomed Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Rodney Allen, Director for Local Government Audit; Mr Richard Emerson, Audit Manager; and Mr Andrew Allen, Audit Manager. The Chairperson invited Mr Donnelly to brief the Committee on the draft NIAO Corporate Plan.

Following a question and answer session Mr Donnelly agreed to provide the Committee with some further information.

The Chairperson thanked Mr Donnelly and his colleagues and invited them to remain at the table for the next item of business.

Agreed: The Committee agreed that it was content to approve the draft Corporate Plan for 2014-2015 to 2016-2017.

[EXTRACT]

Tuesday, 25 March 2014

Room 21, Parliament Buildings

Present: Mr Danny Kinahan (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Mr Dominic Bradley
Ms Anna Lo

In Attendance: Mr Paul Gill (Assembly Clerk)
Mr Oliver Bellew (Assistant Clerk)
Mr Jonathan Watson (Clerical Supervisor)

3.33pm The meeting commenced in open session

5. NIAO Estimate for 2014-15

Members noted the draft NIAO Estimate for 2014-15 and correspondence from the Department of Finance and Personnel (DFP) and the Public Accounts Committee (PAC).

The Chairperson welcomed Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Andrew Allen, Audit Manager; and Mr Richard Emerson, Audit Manager. The Chairperson invited Mr Donnelly to brief the Committee on the NIAO Estimate for 2014-15.

Following discussion the Chairperson thanked Mr Donnelly and his colleagues for attending the meeting.

The Committee moved into closed session

The Committee returned to the NIAO Estimate for 2014-15. The Committee considered the advice from DFP and PAC

Agreed: The Committee agreed the NIAO Estimates for 2014-15.

Agreed: The Committee agreed the draft Committee Report on the NIAO Estimates for 2014-15 (as amended).

Agreed: The Committee agreed that the Committee Powers and Membership and Table of Contents should form part of the Report.

Agreed: The Committee agreed that Appendix 1 'Other Evidence considered by the Committee' should form part of the Report.

Agreed: The Committee agreed that Appendix 2 'Minutes of Proceedings relating to the Report' should form part of the Report.

Agreed: The Committee agreed that the tabled extract of today's Minutes of Proceedings should be included in Appendix 1 of the report.

Agreed The Committee ordered the Report on the Estimates of the Northern Ireland Audit Office 2014-15 to be printed.

Agreed: The Committee agreed that the Clerk should write to the Department of Finance and Personnel advising them of the Committee's decision.

[EXTRACT]



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